

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Davenport  
DOCKET NO.: 05-00818.001-R-1  
PARCEL NO.: 14-10-106-021

The parties of record before the Property Tax Appeal Board are Charles Davenport, the appellant, and the Lake County Board of Review.

The subject property consists of a 13,555 square foot parcel improved with a nine year-old, two-story style brick and frame dwelling that contains 2,121 square feet of living area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted a letter, a plat drawing depicting the subject lot and a grid analysis of four comparable lots located in the subject's subdivision. The comparable lots range in size from 5,706 to 9,784 square feet of land area and have land assessments ranging from \$27,827 to \$39,885 or from \$4.08 to \$4.88 per square foot. The subject has a land assessment of \$41,723 or \$3.08 per square foot of living area. In his letter, the appellant argued that 17% of the subject lot is in a swamp area and that the subject's larger lot "adds little to the market value of our residence." The appellant submitted no credible market evidence to demonstrate the swamp or the subject's lot size have negatively impacted the subject's value. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$33,450 or \$2.47 per square foot of land area.

During the hearing, the appellant testified there are 19 lots in the subject's subdivision and that the lots are small and many houses are too big for the lots on which they are situated.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$135,047 was

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	41,723
IMPR.:	\$	93,324
TOTAL:	\$	135,047

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the township assessor, a computer screen print that depicts the land assessment formula used in the subject's subdivision, property record cards and a grid analysis of four comparable properties located in that subdivision. The comparable lots range in size from 7,916 to 11,913 square feet of land area and have land assessments ranging from \$38,605 to \$11,913 or from \$3.44 to \$4.88 per square foot. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review called the deputy township assessor to testify regarding the subject's assessment. The witness testified that in the subject's subdivision, the first 8,000 square feet of land area were valued at \$14.50 per square foot and any land area greater than 8,000 square feet was valued at \$1.45 per square foot. This formula was used to assess all lots in the subdivision.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted eight land comparables for its consideration. The Board finds all the comparables were smaller than the subject, but nevertheless had land assessments ranging from \$3.44 to \$4.88 per square foot of land area. The subject's land assessment of \$3.08 per square foot falls below all the land comparables in the record. The Board finds the appellant submitted no credible evidence to support his contention that the subject's market value was diminished due to the swamp that borders the subject lot, or the larger size of the subject when compared to the comparables. The Board further finds the evidence and testimony indicates all lots in the subject's subdivision were valued and assessed using the same methodology.

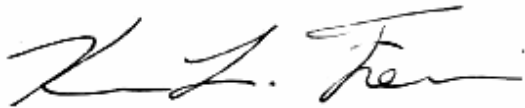
In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and

convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.